



CALIFORNIA BOARD OF ACCOUNTANCY

2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: <http://www.dca.ca.gov/cba>



Availability of Modified Text

Related to October 2006 Regulation Notice Section 88.1. Provider Requirements.

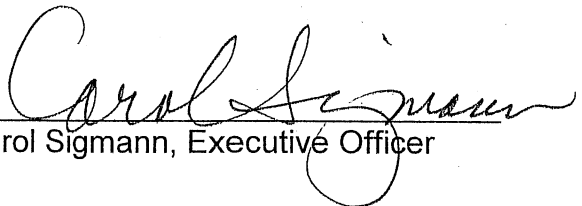
January 23, 2007

AVAILABILITY OF MODIFIED TEXT

NOTICE IS HEREBY GIVEN that the California Board of Accountancy has proposed modifications to the text of Section 88.1 in Title 16 Cal.Code Reg. which was the subject of a regulatory hearing on December 1, 2006. A copy of the modified text is enclosed. Any person who wishes to comment on the proposed modifications may do so by submitting written comments on or before February 16, 2007, to the following:

Aronna Wong, Regulations Coordinator
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, CA 95815
E-Mail Address: awong@cba.ca.gov

DATED: January 23, 2007


Carol Sigmann, Executive Officer

MODIFIED TEXT

Changes provided for by the first modified text are shown in bold and double underline.

Changes provided for by the second modified text are shown in italics and larger type (14 point).

88.1. Provider Requirements.

(a) Live Presentation

In order to qualify as acceptable continuing education under Section 88(b) the provider of the live presentation program must:

- (1) Require attendance and retain for a period of six years a record of attendance that accurately assigns the appropriate number of contact hours for participants including those who arrive late or leave early.
- (2) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.
- (3) Issue a certificate of completion to each licensee upon satisfactory completion of the course and retain records of licensees receiving certificates of completion for a period of six years. The amount of credit reflected on the certificate of completion shall be calculated in accordance with Section 88.2(a).

(b) Group Internet-Based Program (Webcast)

In order to qualify as acceptable continuing education under Section 88(c), the provider of the Group Internet-Based Program (Webcast) must be in compliance with requirements below by July 1, 2007:

- (1) Require and monitor attendance throughout the program by using attendance monitoring devices such as polling, questions, or surveys. with log-in/log-out/password features and questions/surveys **relevant to the course**. At a minimum the *The program shall include three **such** a minimum of two monitoring events each half hour, at last one of which occurs at an irregular interval. questions/surveys during the first hour of instruction and four **such** questions/surveys each hour thereafter.*
- (2) Have a live instructor while the program is being presented and a feature allowing participants to send questions/comments directly to the instructor and receive answers during the program.
- (3) Retain for a period of six years a record of attendance that accurately assigns the appropriate number of participation hours for participants.
- (4) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational

goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.

(5) Issue a certificate of completion to each licensee upon satisfactory completion of the course. Satisfactory completion shall at a minimum require attending the whole course and responding to at least 80 75 percent of the monitoring events questions/surveys described in Section 88.1(b)(1) during the period for which continuing education credit is being granted. Retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed on the certificate of completion and shall be calculated in accordance with Section 88.2(b).

(6) Have a written policy to address rescheduling and the granting of partial credit in the event of a technology failures, and make that policy available to the Board upon request.

(b)(c) Self-Study

In order to qualify as acceptable continuing education under Section 88(c)(d), the sponsor of the self-study course must:

(1) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.

(2) Issue a certificate of completion to each licensee upon satisfactory completion of the course and retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed on the certificate of completion and shall be calculated in accordance with Section 88.2(b)(c).

NOTE: Authority cited: Section 5027, Business and Professions Code, Reference: Sections 5026 and 5027, Business and Professions Code.